

# Letters of Support for Measure 29-183

I have been following the efforts by county commissioners to shift and broaden the sources of funding that our county relies on to provide citizens with necessary services. I appreciate the conscientious work this has required.

This current proposal to increase the transient lodging tax (TLT) is an effort to leverage money from tourists and visitors to pay for services caused by their presence here, and that makes sense to me. Due to our visitor population, we have added costs in road maintenance and public safety services and it’s appropriate for the visitors to pay for that.

As the owner of a short-term rental in Tillamook County, I don’t pay the lodging taxes. Those taxes are paid for by the guests who stay at my rental. And while an increase in the lodging tax, especially a forty percent increase, is bound to cause my guests to flinch, I still think it’s fair that they pay it. If visitors don’t pay for these additional costs, then those costs must be borne by all county residents, and I don’t think that’s at all fair.

However, there is one aspect of this TLT system that irks me, and that is the state mandated 30/70 split, whereby 30% of the lodging tax dollars go into the county general fund, while 70% must be spent attracting tourists to our area. I know that in our county we have worked hard to allot some of that 70% on facilities that benefit visitors and residents alike, nonetheless, this split creates a hardship on our county budget.

I am willing to accept an increase in our TLT, but as part of this change, I would like the commissioners and the county to commit to putting resources towards pressuring the state to change the 30/70 split. Even a 50/50 split would be a big step forward.

Sincerely,  
Vivi Tallman  
Nehalem, Oregon

I have heard information both for and against the proposed increase in our Transient Lodging Tax. I understand this is the first request for an increase in the 10-year history of the program.

I offer my opinion as a business owner currently collecting the transient lodging tax.

We pay many taxes, fees, permits, insurance and licenses to stay in operation. While I do not like to see an increase in fees or cost, this small increase will have a positive impact on the quality of life for all of us, including visitors. The increase will support current service levels for the Sheriff’s Office for the summer season and year-round. The increase will provide additional funding for facility improvements here in Tillamook County. The facility improvement grants have been a huge success. The facilities grants have provided millions of dollars to fund improvements which are used by all of us as well as visitors.

This is not a sales tax or a prepared food tax or an increase in property tax which would have a negative impact on our community. Yes, this is a small increase on the existing fee visitors are already paying. I believe if we must find a way to support additional funding for services visitors receive when they are here, this increase is the fairest option we have. It will be a win for visitors’ services and have no negative impact on our community. My opinion. The positive benefits outweigh the negative view of a tax increase on visitation.

We support our community.  
Lawrence Oswald

Twins Ranch  
Camping, Catering, Rail Riders, Twins Ranch Café,  
Pet Grooming and Boarding



## What is TLT?

In 2013 Tillamook County voters enacted a transient lodging tax (TLT) of 10% to be paid by visitors who stay overnight in lodging properties. If approved by voters, Ballot Measure 29-183 will increase the TLT rate to 12% on September 1, 2025, and to 14% on July 1, 2026.

## A Brief History of TLT

In 2013, Tillamook County had the worst roads in Oregon and lacked the funding to fix them. The Board of County Commissioners believed that a transient lodging tax would shore up the road department budget and help improve our road system. Voters approved TLT, which now makes up one-third of the road department budget, and today the county’s road system is no longer the worst in Oregon.

## Who pays the TLT?

Visitors to our county who stay overnight in a hotel, motel, vacation rental, campground, or other overnight accommodation pay the tax.

## Where does the money go?

TLT in Tillamook County currently generates approximately \$7.5 million annually. By state law, 70% of TLT collected must be used for tourism-related facilities, projects, and promotion. Local governments have discretion over how to spend the remaining 30%, which Tillamook County dedicates to roads.

## Why is Tillamook County asking voters to increase the rate?

With 75 miles of beautiful coastline and tourist attractions such as the Tillamook Creamery, an estimated 2.5 million tourists visit Tillamook County annually, placing a significant burden on county public safety services. Due to decreasing timber revenues, Tillamook County’s current budget cannot keep up with rising costs and demand for services. It is unfair to place the entire cost of providing services to our visitors on full-time residents.

## If approved by voters, how will the NEW funds be spent?

The current 10% TLT revenue will continue to be spent as it is now, with 30% going to the roads department. The 4% increase may result in approximately \$3 million annually. By law, 70% (\$2.1 million) will be spent on tourism-related facilities, projects, and promotion. Of the 30% (\$900,000) over which the county has discretionary spending, an anticipated 80% (\$720,000) will be directed to the Tillamook County Sheriff’s Office budget to help maintain current service levels. Ten percent (\$90,000) will help support the emergency management department, and the final 10% (\$90,000) will help maintain the county’s new public safety radio system.



**If you are still reading, thank you! Please vote yes on Ballot Measure 29-183 and help the county solve its budget problem by asking visitors to pay their fair share for services they receive when they are here.**

### What about our cities?

Cities can raise their TLT rates to 11% and 13% following the implementation of the county's plan. That decision is entirely up to the respective city councils. One percent will continue to go to Tillamook County. TLT funds from our cities currently account for about 7% of the total county TLT funding.

### How does the proposed TLT compare with other tourist destinations in Oregon?

The current TLT rate is 12% in tourist destinations in Lincoln County and Clatsop County.

### Does the State of Oregon collect TLT?

Yes. All properties providing overnight accommodations in Oregon collect 1.5% of the room rate. That is in addition to any local room tax. That tax helps fund the Oregon Tourism Commission.

### How is the TLT collected and managed?

TLT is collected by lodging operators at the time of payment. Lodging operators may keep 5% of the total to help cover their expenses of collection. TLT is a part of the county's annual budget process.

### Why doesn't the Tillamook County Commission just raise the tax?

Because the tax was approved by voters in 2013. Any change must also be approved by voters.

### Why doesn't the county change the 70/30 split?

Only state legislators can change the law that governs how TLT revenues can be spent.

### What happens if voters do not approve an increase in the TLT?

Tillamook County will do the best it can with available resources and look for ways to generate new revenue and increase efficiency. The reality of the county budget is that timber revenues are declining, and expenses are increasing. To continue to provide the services that Tillamook County residents need, and 2.5 million visitors require when they are here, the county must generate more revenue. Without an increase to the TLT rate or a change to the law that governs how that revenue must be spent, the burden on the county from our visitors will be largely placed on current residents and taxpayers.

### Why doesn't the county move TLT from the road department to solve the budget problem?

In a recent interview in the Headlight Herald, the director of the Oregon Restaurant and Lodging Association stated that Tillamook County could solve the budget problem by redirecting TLT revenue that is currently allocated to the roads department to the Sheriff's Office. This view is shortsighted and fallacious in that removing revenue from the road department budget would just recreate a problem that TLT solved, in other words, the county would be 'robbing Peter to save Paul.'

*Paid for by A Fair Share for Tourism Political Action Committee (PAC). **To contribute to the PAC**, please visit <https://secure.anedot.com/a-fair-share-for-tourism/donate>*